Claims:

Please maintain the claims as follows:

Listing of Claims:

- 1-11 (Cancelled)
- 12. (Previously Presented) A carbon heating element comprising carbon acting as a good conductor and boron nitride acting as a conductivity-inhibiting material.
- 13. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon is obtained by firing organic substances.
- 14. (Previously Presented) A carbon heating element according to claim 12, further comprising carbon powder acting as a good conductor.
- 15. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a rectangular cross section.
- 16. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element is enclosed in a vessel filled with an inert gas.
- 17. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a specific resistance of about 4.5 to about 7.5 x 10^{-3} Ω ·cm.
- 18. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a specific resistance of about $4.5 \times 10^{-3} \Omega \cdot \text{cm}$.
- 19. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a specific resistance of about 7.5 x $10^{-3} \Omega \cdot \text{cm}$.

- 20. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a specific resistance of about $0.3 \times 10^{-3} \Omega \cdot \text{cm}$.
- 21. (Previously Presented) A carbon heating element according to claim 15, wherein the carbon heating element has a specific resistance of about 4.5 to about 7.5 x 10^{-3} Ω ·cm.
- 22. (Previously Presented) A carbon heating element according to claim 15, wherein the carbon heating element has a specific resistance of about $4.5 \times 10^{-3} \Omega \cdot \text{cm}$.
- 23. (Previously Presented) A carbon heating element according to claim 15, wherein the carbon heating element has a specific resistance of about 7.5 x $10^{-3} \,\Omega \cdot \text{cm}$.
- 24. (Previously Presented) A carbon heating element comprising carbon acting as a good conductor and a metal or a metalliod compound acting as a conductivity-inhibiting material, wherein the carbon heating element has a rectangular cross section.
- 25. (Previously Presented) A carbon heating element according to claim 24, wherein the carbon heating element is enclosed in a vessel filled with an inert gas.
- 26. (Previously Presented) A method of making a carbon heating element, comprising:

forming a carbon heating element comprising carbon acting as a good conductor and boron nitride acting as a conductivity-inhibiting material, wherein said carbon is obtained by firing organic substances.

27. (Previously Presented) A method of making a carbon heating element according to claim 26, wherein the organic substances yield carbonization of at least 5% after firing.

28. (Previously Presented) A method of making a carbon heating element according to claim 26, wherein the organic substances comprise polyvinyl chloride and furan resin.